

Registration number 90914

**Cork Association For the Deaf CLG**  
**Directors' Report and Financial Statements**  
**for the year ended 31 December 2018**

**(A company limited by guarantee)**

**Cork Association For the Deaf CLG**  
**(A company Limited by Guarantee and not having a Share Capital)**

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**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Directors and Other Information**

**DIRECTORS** Andrew Geary  
Alan White  
Kirsty Grant  
Mary O Connor  
Thomas O Brien  
Jim O Callaghan  
Shaun Lauanders  
  
Karen O Sullivan - Resigned 16/10/2018

**SECRETARY** Geraldine O Grady

**CHARITY NUMBER** , CHY8119

**COMPANY NUMBER** 90914

**AUDITORS** Heaphy McCarthy & Co Limited  
Accountants and Statutory Auditors  
Riesk  
Ballincurrig  
Leamlara  
Co Cork

**BUSINESS ADDRESS** 5 MacCurtain Street  
Cork

**BANKERS** Bank of Ireland  
Patrick St  
Cork

**SOLICITORS** Fathna O Driscoll  
9 South Mall  
Cork

**REGISTERED OFFICE** 5 MacCurtain Street  
Cork

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Directors' report**  
**for the year ended 31 December 2018**

The directors/trustees present their annual report and audited financial statements for the year ended 31 December 2018

**Financial Reporting Framework**

This set of financial statements prepared by Cork Association For the Deaf CLG is prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). In applying that framework, the directors have elected to have regard to the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. The charity has applied much of Charities SORP recommendations and disclosures on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice

**Reference and Administrative Details**

The organisation is a charitable company with a registered office at 5 MacCurtain Street Cork. The Charity trades under the name Cork Deaf Association . The companies registered number is 90914

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY8119 and is registered with the Charities Regulatory Authority . The charity has a total of 7 directors as follows:

Andrew Geary	Shaun Launders	Alan White	Kirsty Grant
Mary O Connor	Thomas O Brien	Jim O Callaghan	

Karen O Sullivan - Resigned 16/10/2018

The president of the organisation is Michael Kelliher

The day to day management of the charity is also directed by the following individuals, who are considered key management personnel :

Geraldine O Grady - General Manager  
Carl plover - Deputy Manager

**Principal activities, operating review and future developments**

The charity board of directors meet on average 6 times a year and are responsible for the strategic direction of the charity. The charity is ran on a day to day basis by the general manager and the deputy manager. The board are responsible for ensuring that the charity meets its long and short term aims and the day to day operations run smoothly.

The charity's objects and principal activities are to :

- The provision of support service for the deaf community and hard of hearing community in the local Cork Area

- To organise prepare supervise and operate aid (whether financial or otherwise) or to arrange for the organisation, preparation, supervision or operation of services, fundraising, social enterprises and conferences for the welfare of people who are Deaf, Hard of Hearing, those who use Cochlear implants or similar assistive technology or who have a hearing or ear related condition such as tinnitus, and of the families an dependants of such persons including families of dependants of deceased such persons

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- To aim to achieve a more inclusive society where Deaf, Hard of Hearing people, those who use Cochlear implants or similar assistive technology or who have a hearing or ear related condition such as tinnitus, enjoy equality of opportunity, independence and full citizenship

The main areas of the company's charitable activity for the Deaf and hard of hearing community are:

- The provision of a education and support services
- The sourcing and distribution of equipment
- Fundraising and grant applications and management of company funds for the provision of services
- The management of the property and assets owned by the company

**Business Review and Financial Results**

Following a number of years of operating deficits the organisation have worked to cut costs in 2017 and streamline operations in 2017 and 2018. Whilst it was challenging to plan and develop services, the charity, with the aid of sound financial management and the support of both its staff and volunteers, generated a satisfactory outcome for the period. The surplus for the financial year amounted to €43,998 and this was transferred to reserves at the year end. This is taking into account a bequest of €50000 received in 2018. The principal source of funding for the charity is the HSE funding and other public funding. The organisation is also assisted greatly from the generosity of the general public with their support and by the operating activities of the organisation. Total state funding received in 2018 €401,805.

The charity needs reserves to:

- Ensure the charity can continue to provide a stable service to those who need them.
  - Meet contractual obligations as they fall due;
  - Meet unexpected costs;
  - Provide working capital when funding is paid in arrears;
  - Meet the costs of winding up in the event that was necessary
  - Be adequate to cover 3-4 months of current expenditure.

Based on this, the directors are satisfied that it holds sufficient reserves to allow the charity to trade successfully.

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**Achievements and Performance**

**MAJOR INITIATIVES**

The CDA was involved in a range of major initiatives in 2018, including the following:

**Sign Language Classes**

A total of 68 people signed up and attended a basic sign language class in 2018. CDA ran four classes throughout the year in basic sign language. 17 people enrolled on a level I course and 14 people undertook deaf awareness training .

**Hard Of Hearing Awareness Week**

CDA held its second Hard of Hearing Awareness week in December 2018. The aim of the week was to promote awareness of acquired hearing loss and the supports and services which are available. It included several talks, an open day, a coffee morning and an information stand. A media campaign was also run in the lead up to Hard of Hearing Awareness week. This resulted in several newspaper articles, most notably a large feature in the Evening Echo, and radio interviews.

**Positive Financial Results**

Due to major funding cuts, rising costs and a general decline in fundraising, the CDA has had to face significant financial challenges over the last few years. We have taken a resolutely proactive approach to tackling these challenges in order to preserve our high standard of service provision. We commenced in 2017 a comprehensive review of our expenditure. This was ongoing in 2018 and has led to significant savings. We also actioned several plans for increasing our fundraising streams. We have eliminated our operating deficit and achieved our aim of improving our reserves

**Family Support Service**

Our Family Support Service is run by two professionally qualified Social Workers who offer a wide range of supports to adults and children who are Deaf and Hard of Hearing. The service includes personal support, community work, advocacy, outreach services, mental health, education, personal development and employment support. The combined total of adults and children on the family support database is 339.

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**Awareness project.**

CDA in conjunction with the Cork Access group invited several local counsellors to undertake a disability awareness project, giving them varying degrees of hearing loss, in the form of ear defenders. They were escorted around town and given various tasks including ordering coffee, shopping, getting directions and navigating the traffic. A report was published and distributed. Other charities were involved including NCBI and the Irish Wheelchair Association . An article in the local paper was also published, along with a radio interview .

**Mental Health Service**

The CDA links in with Chime's , specialist mental health service DeafMind, in order to provide mental health clinic for Deaf and Hard of Hearing people. DeafMind staff include an experienced specialist Consultant Psychiatrist and Clinical Nurse Specialist. The Clinic attendance for 2018 was as follows:

March	6 clients seen
September	5 clients seen

**Tinnitus Supports**

The CDA offers various supports for people with Tinnitus . In 2018, we held 3 Tinnitus Clinic Days in March, June and October. In each Clinic, the service user is assessed by an audiologist. Afterwards , the service user meets the tinnitus coordinator to discuss management techniques and assistive technology . A social worker is also available to service users who require additional support.

The following number of people attended the Tinnitus Clinic in 2018:



A Tinnitus Awareness week was held in February 2018 . There was a yoga class, a stand in a local shopping centre, a talk and a drop-in service. Also, a core service of a tinnitus helpline and drop in service is provided all year round by CDA.

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**Smiley Club**

The Smiley Club is a social group for primary school aged children who are Deaf and Hard of Hearing, siblings or children of Deaf adults. The Club runs a variety of activities throughout the year. The Smiley Summer Camp is the main activity of the Smiley Club year. This is an activity camp which runs over the course of five days. It incorporates a range of activities such as swimming, hiking, pottery and sports.

The following number of clients attending groups:

Activity	No. of children who attended
Summer Camp	52
Easter Party	60
Christmas Party	90

**The Cool Youth Club**

The Cool Youth Club aims to provide an environment where Deaf and Hard of Hearing youth develop social skills and self-confidence while participating in fully accessible activities with the support of a Sign Language Interpreter. The Club meets roughly once a month for a range of activities. It is attended on average by 12 youths.

The Cool Youth Club also attended a 5-day residential summer camp for teens in Wexford. They have also undertaken day trips to different locations, including a waterpark in Wales. During this time work was ongoing to build self-esteem, confidence and their sense of Deafness. We had 10 teens on the week away.

**Folks Group**

The Deaf Folks is a social group for Deaf adults who are over 60. The Group meets every second Tuesday from 11am until 2pm in the Cork Deaf Association for chats, activities and lunch. It is attended on average by 10 people. The group also organises outings and day trips.

We planned and held video shoots with many Deaf people involved with our Folks group. This is a historical project aimed at recording and documenting stories, signs and people for prosperity.

**Hard of Hearing Support Group**

The Hard of Hearing Support group is a social and support group for adults with Acquired Hearing Loss. 27 people were subscribed members of the group in 2018. 40 people attended coffee mornings over the course of the year, 14 people attended a day trip to Killarney, 12 people attended arts and crafts classes and 8 people attended the Christmas dinner.

**Men's Group**

We run a weekly social and support group for deaf men. It is attended on average by 7 people.

**Hearing Aid Batteries and Puffers**

In 2018, the number of people who bought batteries and hearing aid accessories in the CDA was 1195.



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**Assistive Technology**

We provide a broad range of assistive technology devices through an HSE Aids and Appliances Scheme and through private purchases. In 2018, 120 people purchased equipment through the Aids and Appliances Scheme and 104 people obtained equipment privately

**Child Psychiatrist Clinic**

In January a 2-day clinic was organised for child psychiatrist Dr Rob Walk. Dr Walker works with the NHS in the UK and specialises in working with Deaf children with ASD, there is no equivalent in Ireland. He met with 5 children and their parents over the two days conducting ASD assessments in each case

**West Cork Group**

7 times a year 2018 CDA staff arrange to meet a group of Deaf people in Bantry for lunch , currently meeting with three West Cork based Deaf ISL users.

**UCC Audiology Department.**

Each year we welcome first year UCC Audiology students to the CDA. We walk them around our offices informing them about our services. This networking exercise is informative for the students and helps them better understand our work. This in tum will lead to increased referrals and service engagement. As a result of this we met with Community Audiologists this year to give them a service overview and have received invites to attend specialist UCC audiology lectures. It also was linked to our invitation to sit in on a review of the UCC social studies course and as a result CDA was invited to give a guest lecture to UCC Master of Social Work Course.

**Deafblind Group Meetings / Deafblind Training.**

CDA in conjunction with Ann Sullivan services for Deafblind people based in Dublin organise a quarterly self-advocacy group. This group consists of Deafblind people coming together to decide on issues which affect them and work towards change. Achievements so far include developing an ID card which assists with communication, we constructed a local election brief for candidates and are working on other projects. The last meeting involved a class on body movement which was tailored for people with dual sensory loss and was well received by the group. The numbers in attendance fluctuate from 8-10 people.

CDA also hosted a two-day Deafblind training session for professionals and service users . In addition to CDA staff we also attracted attendees from three other agencies (NCBI, CIL, Ann Sullivan residential centre) who work with Deafblind people. Deafblind people received level 1 Deafblind awareness certification.

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**Directors' report**  
**for the year ended 31 December 2018**

**Structure, Governance and Management**

The organisation is a charitable company limited by guarantee. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro(€!).

The charity was established under a Memorandum of Association and has recently written a new Constitution which is available from the organisation and from the Companies Registration Office which established the objects and powers of the charitable company and is governed under its Constitution and managed by a Board of Directors.

**Future Developments**

The directors are not expecting to make any significant changes in the nature of the business in the near future. The company plans on continuing the activity outlined above in the forthcoming years subject to satisfactory funding arrangements.

**Principal Risks & Uncertainties**

The Directors have identified that the key risks and uncertainties the Charity faces relate to the risk of a decrease in the state funding and level of donations and the potential increase in compliance requirements in accordance with company, health and safety, charity specific legislation and other legislation.

The charity mitigates these risks as follows:

- The charity continually monitors the level of activity, prepares and monitors its bimonthly management accounts . The charity has a policy of monitoring funding and ensuring it qualifies for the necessary funding to provide the valuable service to the groups it provides service to ; and
- The charity closely monitors emerging changes to regulations and legislation on an on-going basis.

Operational/internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects and the requirements for budgets covering all activities.

Reputational risk - In common with many charities, one of the company's principal risks is reputational damage. Reputation damage could be caused by an event either within or outside the company's control. In order to mitigate this risk the charity continues to adopt best practices.

**Events after the Balance Sheet date**

There have been no significant events affecting the company since the year-end.

**Payment of Creditors**

The directors acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment) Regulation 2002. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

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**Political Donations**

During the year the company made no political donations

**Research & Development**

The company did not engage in any research and development activity during the year.

**Accounting Records**

To ensure that proper books and accounting records are kept in accordance with Sections 281 to 285 of the Companies Act, 2014, the directors have implemented the necessary policies and procedures for recording transactions, and have maintained appropriate accounting systems. They have employed a part time accountant to fulfill this function. The books of account are located at the company's registered office

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors Heaphy McCarthy & Co., Statutory Auditors, Riesk, Ballincurrig, Leamlara, Co. Cork indicated their willingness to continue in office. The auditors were appointed in December 2017

Approved by the board on 21 May 2019 and signed on its behalf by

  
**DIRECTOR**

  
**DIRE**

**Cork Association For the Deaf CLG**  
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**Directors Responsibilities Statement**  
**for the year ended 31 December 2018**

The directors' are responsible for preparing the directors' report and the financial statements in accordance with applicable Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council, including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Approved by the board on 21 May 2019 and signed on its behalf, /

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**Independent auditor's report to the members of  
Cork Association For the Deaf CLG  
(A Company Limited by Guarantee and not having a Share Capital)  
for the yearended 31 December 2018**

Opinion

We have audited the financial statements of Cork Association For the Deaf CLG for the year ended 31 December 2018 which comprise Profit and Loss Account, the Balance Sheet, Statement of Cashflows, Statement of Changes in Equity and the related notes , including a summary of significant accounting policies, as set out in pages 2-32. The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland. In applying that framework, the directors have elected to have regard to the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland, having regard to the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis Of Audit Opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Irish Auditing and Accounting Service Authority ("IAASA") Ethical Standard, and the provisions available for audits of small entities, in the circumstances set out in the notes to the financial statements] , and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Independent auditor's report to the members of  
Cork Association For the Deaf CLG  
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for the yearended 31 December 2018**

**Other Information**

The other information comprises the information included in the annual report , other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by Companies Act 2014**

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited ;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made . We have nothing to report in this regard.

**Responsibilities of directors**

As explained more fully in the directors' responsibilities statement , the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Independent auditor's report to the members of  
Cork Association For the Deaf CLG  
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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA website at:

[http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description\\_of\\_auditors\\_responsibilities\\_for\\_audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf)

Our work is carried out in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors, including 'APB Ethical Standard - Provisions Available of Audits for Small Entities (Revised)', in the circumstances set out in the notes to the financial statements.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we

Signed by

**IRTfn of**

HEAPHY MCCARTHY & CO.

CHARTERED CERTIFIED ACCOUNTANTS AND STATUTORY AUDITOR

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BALLINCURRIG

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CO.CORK.

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**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Accounting policies**  
**for the year ended 31 December 2018**

**Accounting Policies**

This set of financial statements prepared by Cork Association For the Deaf CLG is prepared in accordance with accounting standards issued by the Financial Reporting Council, including FRS I 02 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). In applying that framework, the directors have elected to have regard to the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015.

The charity has applied much of Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. The directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

The company is a company limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office outlined on page 1

The Significant accounting policies adopted by the Company and applied consistently are as follow

**Basis Of Preparation**

The Financial Statements are prepared on the going concern basis, under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS I 02 and having regard to the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015 and the Companies Act 2014.

**Going concern**

Given the level of net funds the company holds the directors/trustees consider that there are no material uncertainties about the company's ability to continue as a going concern. The validity of this assumption is dependent on achieving sufficient operating cash flows for the future years. The company's principal funder, The HSE has not given any indication that it will withdraw its financial support from the company in the foreseeable future. The directors are satisfied that in view of the expected continued financial support from its principal funder the company has the necessary resources to continue trading for the foreseeable future.

**Income Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from government and other grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities



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**for the year ended 31 December 2018**

Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The monetary value of services provided by volunteers has not been included in these accounts. Resources received from non-exchange transactions for which the entity has benefited consist mainly of voluntary services

Legacy income is recognised at the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material

Investment income is included when receivable.

Incoming resources from charitable trading activities are accounted for when earned which is usually when the risk and rewards of ownership transfers; the sale can be reliably measured and it is probable there will be future inflows of economic activity.

### **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting voluntary income, investment management costs and the costs of trading for fundraising purposes

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them .

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for directors and costs linked to the strategic management of the charity including the cost of directors meetings.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

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**Accounting policies**  
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**Tangible Fixed Assets**

**Cost**

Tangible fixed assets are recorded at historical cost or deemed cost, less accumulated depreciation (and impairment losses if applicable). Cost includes prime cost, overheads and interest incurred in financing the construction of tangible fixed assets. Capitalisation of interest ceases when the asset is brought into use. Freehold premises are stated at cost less accumulated depreciation and accumulated impairment losses

**Depreciation**

Depreciation is provided on property, plant and equipment, on a straight-line basis or reducing balance basis, so as to write off their cost less residual amounts over their estimated useful economic lives.

The estimated useful economic lives assigned to assets are as follows:

Equipment Fixtures & Fittings	20% reducing balance
Freehold Premises	2% straight line

The company's policy is to review the remaining useful economic lives and residual values of property, plant and equipment on an on-going basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated property, plant & equipment are retained in the cost of property, plant & equipment and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the SOFA

**Taxation**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Section 207 and 209 of the Taxes Consolidation Act 1997, Charity No. CHY 8119

**Impairment**

Assets not carried at fair value are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is defined as the present value of the future pre-tax and interest cash flows obtainable as a result of the asset's continued use. The pre-tax and interest cash flows are discounted using a pre-tax discount rate that represents the current market risk free rate and the risks inherent in the asset. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

If the recoverable amount of the asset (or asset's cash generating unit) is estimated to be lower than the carrying amount, the carrying amount is reduced to its recoverable amount. An impairment loss is recognised in the profit and loss account, unless the asset has been revalued when the amount is recognised in other comprehensive income to the extent of any previously recognised revaluation. Thereafter any excess is recognised in SOFA.

If an impairment loss is subsequently reverses, the carrying amount of the asset (or asset's cash generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the revised carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised in prior periods. A reversal of an impairment loss is recognised in the SOFA.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Accounting policies**  
**for the year ended 31 December 2018**

**Currency**

**- *Functional and presentation currency***

Items included in the financial statements of the company are measured using the currency of the primary economic environment in which the company operates ("the functional currency"). The financial statements are presented in euro , which is the company's functional and presentation currency and is denoted by the symbol "€".

**- *Transactions and balances***

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions .

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the statement of financial activity within 'costs of charitable activities'. All other foreign exchange gains and losses are presented in the statement of financial activity within 'expenditure on charitable activities'.

**Retirement Benefits**

Retirement benefits are met by payments to a defined contribution pension fund. Contributions are charged to the profit and loss in the year in which they fall due. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the statement of financial activity and payments made to pension funds are treated as assets or liabilities.

**Cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and other short- term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**Trade and other debtor**

Trade and other debtors are recognised initially at transaction price (including transaction costs) unless a financing arrangement exists in which case they are measured at the present value of future receipts discounted at a market rate. Subsequently these are measured at amortised cost less any provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables . The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. All movements in the level of provision required are recognised in the statement of financial activity.

**Trade and other creditors**

Trade and other creditors are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method .

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Accounting policies**  
**for the year ended 31 December 2018**

**Provisions**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

**Contingencies**

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

**Fund Accounting**

The following funds are operated by the Charity

**-Restricted Funds**

Restricted Funds represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors/trustees. Such purposes are within the overall aims of the charity.

**-Unrestricted Funds**

Unrestricted Funds includes general funds and designated funds and it represent amounts which are expendable at the discretion of the Directors/Trustees in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

**-Designated Funds**

Designated funds are unrestricted funds earmarked by the Directors/Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. The designations have an administrative purpose only and do not legally restrict the Board's discretion in applying the funds.

**-Endowment Funds**

Endowment Funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Accounting policies**  
**for the year ended 31 December 2018**

**Employee Benefits**

The company provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

**(i) Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**(ii) Defined contribution pension plans**

The Company operates a defined contribution plan. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate fund. Under defined contribution plans, the company has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the company pays contributions to privately administered pension plans on a contractual or voluntary basis. The company has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due.

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

**Investment properties**

The charity owns a share of freehold office buildings that it purchased with another charity. It receives no rental income. Investment properties are initially recognised at cost. Investment properties are carried at fair value. Changes in fair value are recognised in the statement of financial activity within 'net gain/loss on investments'.

Cork Association For the Deaf CLG

**Statement of Financial Activity (incorporating an Income and Expenditure Account)  
for the year ended 31 December 2018**

	Designated & Unrestricted Funds 2018 €	Restricted Funds 2018	Total 2018 €	Total Restated 2017 €
<b>Income from</b>				
<b>Generated funds</b>				
Voluntary Income				
Donations	18,921		18,921	21,794
Legacies	50,000		50,000	
<b>Charitable activities</b>				
HSE Grant	-	385,266	385,266	384,916
Department of Social Protection	-	8,905	8,905	15,654
Other grant	-	7,634	7,634	4,678
Other activities	42,348	-	42,348	51,005
Total incoming resources	111,269	401,805	513,074	478,047
Resources Expended				
<b>Net incoming resources available for charitable application</b>	111,269	401,805	513,074	478,047
<b>Resources Expended</b>				
Grants	-	406,311	406,311	401,899
Other Activities	62,717	-	62,717	74,890
Total resources expended	62,717	406,311	469,028	476,789
Surplus/(deficit) for the year	48,552	(4,506)	44,046	1,258
Movement in funds for the year	48,552	(4,506)	44,046	1,258
<b>Reconciliation of funds</b>				
Balance brought forward at 1 January	328,927	6,974	335,901	334,643
<b>Balance brought forward at 31 December</b>	<u>377,479</u>	<u>2,468</u>	<u>379,947</u>	<u>335,901</u>

Approved by the board on 21 May 2019 and signed on its behalf by

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**DIRECTOR**

*a.c.c.m., "*

**DIREC**

Cork Association For the Deaf CLG

(A Company Limited by Guarantee and not having a Share Capital)

**Balance sheet  
as at 31 December 2018**

	Notes	2018		2017	
		€	€	Restated €	Restated €
<b>Fixed assets</b>					
Tangible assets	10		277,132		281,060
<b>Current assets</b>					
Stocks	11	973			
Debtors	12	2,330		1,809	
Cash at bank and in hand		121,171		67,863	
		--			
		124,474		69,672	
<b>Creditors: amounts falling due within one year</b>	13	(21,659)		(14,831)	
<b>Net current assets</b>			102,815		54,841
<b>Total assets less current liabilities</b>			-		-
			379,947		335,901
<b>Total net assets</b>			<u>379,947</u>		<u>335,901</u>
<b>REPRESENTED BY:</b>					
<b>The funds of the charity</b>					
Restricted funds			2,468		6,974
Unrestricted Funds			<u>377,479</u>		<u>328,927</u>
<b>Total Members funds</b>	15		<u>379,947</u>		<u>335,901</u>

The financial statements were approved by the Board of Directors on 21 May 2019 and authorised for issue on 21 May 2019. They were signed on its behalf,

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DIRECTOR

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DIRECTOR

Cork Association For the Deaf CLG

**(A Company Limited by Guarantee and not having a Share Capital)**

**Statement of changes in funds  
for the period ending 31 December 2018**

	Restricted Funds	Designated Funds	General Funds	Total Funds
	€	€	€	€
Balance at 1 January 2017 (restated see note 14)	6,974	42,794	284,875	334,643
Surplus/(deficit) for the year (restated see note 14)		(1,171)	2,429	1,258
Balance at 31 December 2017 (restated see note 14)	<u>6,974</u>	<u>41,623</u>	<u>287,304</u>	<u>335,901</u>
Balance at 1 January 2018 (restated see note 14)	<u>6,974</u>	<u>41,623</u>	<u>287,304</u>	<u>335,901</u>
Surplus/(deficit) for the year	(4,506)	(3,373)	51,925	<u>44,046</u>
Balance at 31 December 2018	<u>2,468</u>	<u>38,250</u>	<u>339,229</u>	<u>379,947</u>



Cork Association For the Deaf CLG

**Statement of cash flow  
for the year ended 31 December 2018**

	NOTE	2018 €	2017 €
<b>Cash flows from operating activities</b>			
Cash generated from operations	16	61,703	9,120
<b>Net cash inflow from operating activities</b>		<u>61,703</u>	<u>9,120</u>
<b>Cash flows from investing activities</b>			
Returns on investments and servicing of finance		48	
Payments/receipts to acquire/from sales fixed assets		(8,443)	(560)
<b>Net cash flows from investing activities</b>		53,308	8,560
<b>Cash flows from financing activities</b>			
Interest paid			
<b>Net cash flow from financing activities</b>			---
<b>Net increase in cash and cash equivalents</b>		53,308	8,560
Cash and cash equivalents at beginning of year		67,863	59,303
<b>Cash and cash equivalents at end of year</b>	17	<u>121,171</u>	<u>67,863</u>

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

**I. Basis of preparation**

The Financial Statements are prepared on the going concern basis , under the historical cost convention, and comply with the financial reporting standards of the Financial Reporting Council including FRS 102 and having regard to the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) effective 1 January 2015 and the Companies Act 2014 . The charity intends to be fully compliant with SORP before it become compulsory as it is considered best practice

**2. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES**

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses .

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below .

- Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long-lived assets, consisting primarily of property, plant and equipment, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual values. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

3. **Income**

All income derives from activities in the Republic of Ireland. The analysis of income by activity is detailed in notes

<b>Activity</b>	<b>2018</b>	<b>2017</b>
	€	€
Donations	3,545	7,312
Church gate collections	11,260	9,370
Other fundraising activities	4,116	5,112
HSE- Grant	359,274	358,920
HSE - Aids and Appliances Grant	18,996	19,000
HSE - Tinnitus Grant	6,996	6,996
DSP - Wages subsidy scheme	8,905	8,421
HSE - Wages subsidy scheme		7,233
Other grants	7,634	4,678
Sign and Lip reading classes	11,513	9,210
Income from batteries	12,721	9,635
Income for sale of Equipment	8,853	9,178
Income from bequests	50,000	
Other income inc. income from special projects	9,261	22,982
	<u>513,074</u>	478,047

**Grants and State fundings**

State Department	Agency	Type of funding	<b>2018</b>	<b>2017</b>
			€	€
Health*	HSE	Grant aid	359,274	358,920
Health	HSE	Aids and Appliances Grant	18,996	19,000
Health	HSE	Tinnitus Grant	6,996	6,996
Social Protection	DSP	Wages subsidy Scheme	8,905	8,421
Health	HSE	Wages subsidy Scheme		7,233
Social Protection	DSP	Computer purchase grant	637	1,329
Irish Swimmers grant				600
Children	Foroige		1,950	1,750
Children**	CETB		4,047	
Children	CETB		1,000	1,000
			<u>401,805</u>	<u>405,249</u>

\*\*ETB funding inc. in deferred income 2017 expended 2018

	(4,047)	4,047
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\* HSE funding of €10000 received on 17 December 2018 is included in deferred income and not listed above. Cork Association for the Deaf CLG is confident that the €10000 is for 2019 and will be included in the 2019 income and expended in 2019.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

**4. Analyses of resources expended**

	Attributable to	Other activities	Total	Total	
	restricted	income		Restated	
	2018	2018		2018	2017
	€	€		€	€
Wages	325,817	-		325,817	340,157
Service Delivery	24,182	32,095		56,277	52,517
Premises costs	13,440	13,887		27,327	16,442
Office costs	15,490	1,471		16,961	18,864
Education & outreach	13,548	-		13,548	9,570
Promotion and marketing	-	1,576		1,576	5,636
Other costs	-	1,317		1,317	808
Depreciation		12,371		12,371	11,082
	392,477	62,717		455,194	455,076
Governance costs	13,834	-		13,834	21,713
Totals	<u>406,311</u>	<u>62,717</u>		<u>469,028</u>	<u>476,789</u>

**5. Analysis of resources expended and related income for charitable activities**

Charitable activities	Restrictied	funding	Other activities	Total	Total	
	2018		2018		2018	2017
	€		€		€	€
Direct and other costs	406,311		62,717		469,028	476,789

**6. Analysis of support and governance costs**

	2018	2017
	€	€
Audit fees	3,850	7,380
Accountancy fees	3,262	8,458
Legal and Professional	4,207	653
Consultancy - Other	-	2,444
Consultancy- pension	2,515	2,778
	<u>13,834</u>	<u>21,713</u>

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

**7. Staff numbers and costs**

The average number of full time employees in the year was 4 and the average number of part time employees was 8. There were 598 weeks worked by 14 employees. The average classification of all employees was as follows:

	<b>2018</b>	<b>2017</b>
	€	€
Management	2	2
Administration and support	10	10
	12	12

No employee received employee benefits excluding employer pension costs of more than €70,000 in the year (2017: Nil).

The aggregate payroll costs of these employees were as follows :

**Employment Costs**

Wages & Salaries	270,823	287,217
Social Welfare Costs	30,577	31,275
Retirement Benefits - defined contribution scheme	24,417	21,665
	325,817	340,157

**8. Directors remuneration and transactions**

No members of the management committee received any remuneration during the year (2017: €Nil)

**9. Tax on Surplus on Ordinary activities**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

<b>10. Tangible fixed assets</b>	<b>Land and buildings Tenant in common</b>	<b>Land and buildings Freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	€	€	€	€
<b>Cost</b>				
At 1 January 2018	34,918	411,310	142,987	589,215
Additions	-	-	8,443	8,443
At 31 December 2018	34,918	411,310	151,430	597,658
<b>Depreciation</b>				
At 1 January 2018	18,184	155,774	134,197	308,155
Charge for the year	698	8,227	3,446	12,371
At 31 December 2018	18,882	164,001	137,643	320,526
<b>Net book values</b>				
At 31 December 2018	16,036	247,309	13,787	277,132
At 31 December 2017	16,734	255,536	8,790	281,060

The property owned as tenant in common is owned with another charity Cork Deaf Enterprises, which is not an associated company or a subsidiary. The purchase of the building was in 1991 and has been used by Cork Deaf Enterprises since that date. The cost to Cork Association for the Deaf CLG has been capitalised and it has been depreciated since that date. The board of directors of the two charities are due to organise a joint meeting to discuss the property and its future with Cork Association for the Deaf CLG. Given the nature of the asset, the decision to state it at cost less depreciation and not fair value seems reasonable.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

<b>11.</b>	<b>Stock</b>	<b>2018</b>	<b>2017</b>
		€	€
	Finished goods	973	<u>          </u>
<b>12.</b>	<b>Debtors</b>	<b>2018</b>	<b>2017</b>
		€	€
	Debtors	483	
	Other debtors	828	
	Prepayments and accrued Income	1,019	1,809
		<u>2,330</u>	<u>1,809</u>

The fair values of trade and other receivables approximate to their carrying amounts.

<b>13.</b>	<b>Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
		€	€
	Bank overdrafts	285	982
	Trade Creditors	1,946	524
	Accruals	7,013	8,703
	Other creditors and deferred income	16,553	4,433
	PAYE/PRSI	(4,138)	189
		<u>21,659</u>	<u>14,831</u>

**14 Prior year adjustment**  
**Opening reserves**

The 2017 comparatives have been restated to incorporate the ongoing implementation of SORP FRS 102. Prior to 1/1/17 a number of projects outlined below were shown in deferred income and not in members funds. The opening funds as at 1/1/17 have been restated to show the corrected members funds including funds held by the various projects outlined below on that date. Fund accounting dictates that these should be included in members funds

	<b>2017</b>	<b>2017</b>
	€	<b>Restated</b> €
Balance at 1 January 2017	291,850	291,850
Unrestricted funds	284,876	284,876
Designated funds		42,794
Restricted funds	6,974	6,974
	<u>291,850</u>	<u>334,644</u>

The restated figures have no impact on the surplus or deficit in 2017 or 2018

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

**15. Analyses of net assets by fund**

	Fixed asset Charity use	Current Assets	Current Liabilities	Total
Unrestricted	277,132	83,756	(21,659)	339,229
Designated		38,250		38,250
Restricted		2,468		2,468
	<u>277,132</u>	<u>124,474</u>	<u>(21,659)</u>	<u>379,947</u>

**16. Reconciliation of operating surplus to net cash inflow/(outflow) from operating activities**

	<b>2018</b>	<b>2017</b>
	€	€
<b>Net incoming resources</b>	43,998	1,258
Depreciation	12,371	11,082
(Gain)/loss on disposal of fixed assets		
(Increase) in stocks	(973)	
Rounding differences		
(Increase)/ Decrease in debtors	(521)	(1,809)
Increase /(Decrease) in creditors	6,828	(1,411)
Net cash generated from operating activities	<u>61,703</u>	<u>9,120</u>

**17. Analysis of cash and cash equivalent**

	<b>As at 31 Dec '17</b>	<b>Cash Inflow</b>	<b>Other non- cash items</b>	<b>As at 31 Dec '18</b>
Cash in hand	67,863	53,308	-	121,171
	<u>67,863</u>	<u>53,308</u>	<u>-</u>	<u>121,171</u>

**18. Contribution of general volunteers**

The directors are very grateful to the unpaid general volunteers who help carrying out fundraising on the charity's behalf. Volunteers also provide assistance with events, giving time to make them a success. The total number of unpaid volunteers that provided help in 2018 is estimated at 107 with appproximately 1040 hours contributed. The unpaid remuneration is not quantified in the accounts



**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

**19. Funds held on behalf of Special projects**

The association oversees the administration of various projects. These funds are to be used solely for the purpose of the projects. The Opening balances, incoming and outgoing resources and closing balances are shown here.

<b>Projects - Designated unrestricted funds</b>	<b>Opening balance 1 Jan' 2018</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Closing balance 31 Dec '18</b>
Comhairle	7,015		223	6,792
Summer camp project'	3,844	5,910	6,166	3,588
Hard of hearing project	348	710	588	470
Deaf Elderly group	1,718	937	1,411	1,244
Youth club project*	2,718	7,832	9,421	1, 1 29
Communication support project	1,257		8	1,249
Education conference	1,275		945	330
Aids and Appliances Equipment - designated **	23,448			23,448
Total ***	<u>41,623</u>	<u>15,389</u>	<u>18,762</u>	<u>38,250</u>

\* €4047 in incoming resources included in deferred income in the 2017 comparatives, released in 2018 for the intended purchase of equipment

\*\* An amount of funding has been set aside for specialised equipment purchases to be expended in the coming 12 months

\*\*\* The resources expended €18762 includes €4053 of fixed assets purchased which have been capitalised and the balance is shown as an expense in the accounts. The depreciation of the fixed assets is included in the depreciation figure.

All of the above projects are treated as designated unrestricted funds. The funds are to be used for the specific project and Cork Association for the Deaf CLG assists and helps to administer and run these projects to varying degrees. These funds are designated at the directors discretion but the board are not legally restricted from applying the funds to other uses .

Income for specific use in 2019 has not been included here and is in deferred income. This amounts to €5000 received by the education conference project for the running of a conference in 2019.

**20. Related party transactions**

The company Cork Deaf Enterprises and Cork Association For the Deaf CLG have a common director, Andrew Geary

In 1991 the board agreed to jointly fund the purchases of a premises for Cork Deaf Enterprises. No rental income has been accrued for or paid to Cork Association For the Deaf CLG.

The property is shown in the fixed assets of Cork Association For the Deaf CLG at cost less accumulated depreciation. The boards of the two companies intend to meet to discuss the premises currently registered as having the two companies as tenants in common.

**Cork Association For the Deaf CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**  
**Notes to the financial statements**  
**for the year ended 31 December 2018**

**21. Pension Costs - defined contribution**

The charity operates an externally funded defined contribution scheme that covers substantially all the employees of the charity. The assets of the scheme are vested in independent trustees for the sole benefit of these employees.

**22. Share Capital And Members Liabilities**

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro (€1).

**23. Accounting Periods**

The current accounts are for a 12 month period. The comparative accounts are for a 12 month period.

**24. Provisions Available for Audits of Small Entities**

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

**25. Post Balance Sheet Events**

There have been no significant events affecting the charity since the year-end.

**26. Contingent Liabilities**

No material contingent liabilities at 31 December 2018. The directors are not aware of any pending litigation proceedings, hearings or claim negotiations which may result in significant loss to the company.

**27. Capital Commitments**

There were no capital commitments at the year ended 31 December 2018

**28. Approval Of Financial Statements**

The directors approved the financial statement on the 21 May 2019

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DIRECTOR

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## Cork Association For the Deaf CLG

**Detailed trading profit and loss account  
and expenses schedule  
for the year ended 31 December 2018**

	2018		2017	
	€	€	€	€
<b>Income</b>				
Donations		3,545		7,312
Other fundraising activities		4,116		5,112
Churchgate collections		11,260		9,370
Misc & project income excluding grants		8,391		22,982
HSE grant		359,274		358,920
Aids and Appliances		18,996		19,000
Tinnitus grant		6,996		6,996
<b>DSP</b> Wages subsidy scheme		8,905		15,654
Other grants including project grants		7,634		4,678
Sign and lip reading classes		11,513		9,210
Income for batteries		12,721		9,635
Income from deaftech		8,853		9,178
Other income		822		
Legacies		50,000		
		513,026		478,047
<b>Expenses</b>				
Wages and salaries	270,823		287,217	
Employer's <b>PRSI/NI</b> contributions	30,577		31,275	
Employer contributions to the pension scheme	16,278		14,661	
Staff defined contribution scheme	8,139		7,004	
Interpreter fees	8,298		5,238	
ISL Class costs	484		461	
Staff training	2,966		897	
Batteries	4,726		3,918	
Equipment	8,913		8,935	
Direct Tinnitus expenses	1,800		3,406	
Management expense	(14,338)		(2,364)	
Tinnitus management charge	11,974			
Rates	705		531	
Insurance	8,500		5,934	
Light and heat	4,940		4,854	
Cleaning	100		311	
Repairs and maintenance	13,082		4,812	
Printing, stationery and phone	11,868		12,703	
Advertising	738			
Computer costs	3,622		5,345	
Hire of equipment			369	
Car parking expense	1,160		1,260	
Travelling and entertainment	9,503		11,448	
Other consultancy fees			2,444	
Legal and professional	4,207		653	
Pension Consultancy & pension trustee fees	2,515		2,778	

*APPEND/XI*

**Cork Association For the Deaf CLG**

**Detailed trading profit and loss account  
and expenses schedule  
for the year ended 31 December 2018**

	2018		2017	
	€	€	€	€
Accountancy	3,262		8,458	
Audit	3,850		7,380	
Bank and credit card charges	866		808	
Canteen and refreshments	1,471		871	
General expenses inc Aids and Appliances	19,631		17,631	
Special project cost other than Aids & Appliances	14,708		15,655	
Charitable donations - other	451		60	
Subscriptions	838		754	
Depreciation on freehold property	8,925		8,922	
Depreciation on FF & Equipment	3,446		2,160	
		<u>469,028</u>	-	476,789
<b>Surplus/(deficit) for the year</b>		43,998		- 1,258
<b>Other income and expenses</b>				
<b>Interest receivable</b>				
Bank deposit interest	48			
		<u>48</u>		
<b>Surplus/(deficit) for the year</b>		<u>44,046</u>		<u>1,258</u>